

Exhibit 413

United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al.
v. Dey, Inc., et al., Civil Action No. 05-11084-PBS

**Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support
of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment**

Ipratropium Bromide AWP Prices
Source: April 2001 Red Book for Windows

NDC_1	NDC_2	NDC_3	PKG	mL	mg	TRADE_NAME	VENDOR	AWP	WAC	AWP/mg	WAC/mg
54569	4910	00	25X2.5ML	62.5	12.50	Generic	ALLSCRIPTS	\$ 18.62		\$1.49	
00472	0751	23	25X2.5ML	62.5	12.50	Generic	ALPHARMA-USPD	\$ 56.50		\$4.52	
00472	0751	30	30X2.5ML	75.0	15.00	Generic	ALPHARMA-USPD	\$ 67.80		\$4.52	
00472	0751	60	60X2.5ML	150.0	30.00	Generic	ALPHARMA-USPD	\$ 118.80		\$3.96	
49502	0685	03	25X2.5ML	62.5	12.50	Generic	DEY LABS	\$ 44.10	\$ 15.00	\$3.53	\$1.20
49502	0685	33	30X2.5ML	75.0	15.00	Generic	DEY LABS	\$ 52.80	\$ 18.00	\$3.52	\$1.20
49502	0685	60	60X2.5ML	150.0	30.00	Generic	DEY LABS	\$ 105.60	\$ 36.00	\$3.52	\$1.20
00172	6407	44	25X2.5ML	62.5	12.50	Generic	IVAX PHARM	\$ 44.10	\$ 13.98	\$3.53	\$1.12
00172	6407	49	60X2.5ML	150.0	30.00	Generic	IVAX PHARM	\$ 105.60	\$ 34.99	\$3.52	\$1.17
54868	4082	01	25X2.5ML	62.5	12.50	Generic	PHYS TOTAL CARE	\$ 23.54		\$1.88	
00054	8402	11	25X2.5ML	150.0	30.00	Generic	ROXANE	\$ 42.25		\$1.41	
00054	8402	13	30X2.5ML	62.5	12.50	Generic	ROXANE	\$ 44.06		\$3.52	
00054	8402	21	60X2.5ML	75.0	15.00	Generic	ROXANE	\$ 52.87		\$3.52	
00054	8404	11	25X2.5ML	150.0	30.00	Generic	ROXANE	\$ 105.74		\$3.52	
00054	8404	13	30X2.5ML	62.5	12.50	Generic	ROXANE	\$ 44.06		\$3.52	
00054	8404	21	60X2.5ML	75.0	15.00	Generic	ROXANE	\$ 52.87		\$3.52	
00054	8404	21	60X2.5ML	150.0	30.00	Generic	ROXANE	\$ 105.74		\$3.52	
Median											
00597	0080	62	25X2.5ML	62.5	12.50	ATROVENT INH SOL 2.5ML	BOEHRINGH	\$ 65.63	\$ 54.69	\$3.52	\$1.20
										\$5.25	\$4.38

Tanaz Dulia

OEL-03-01-00410/00411

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